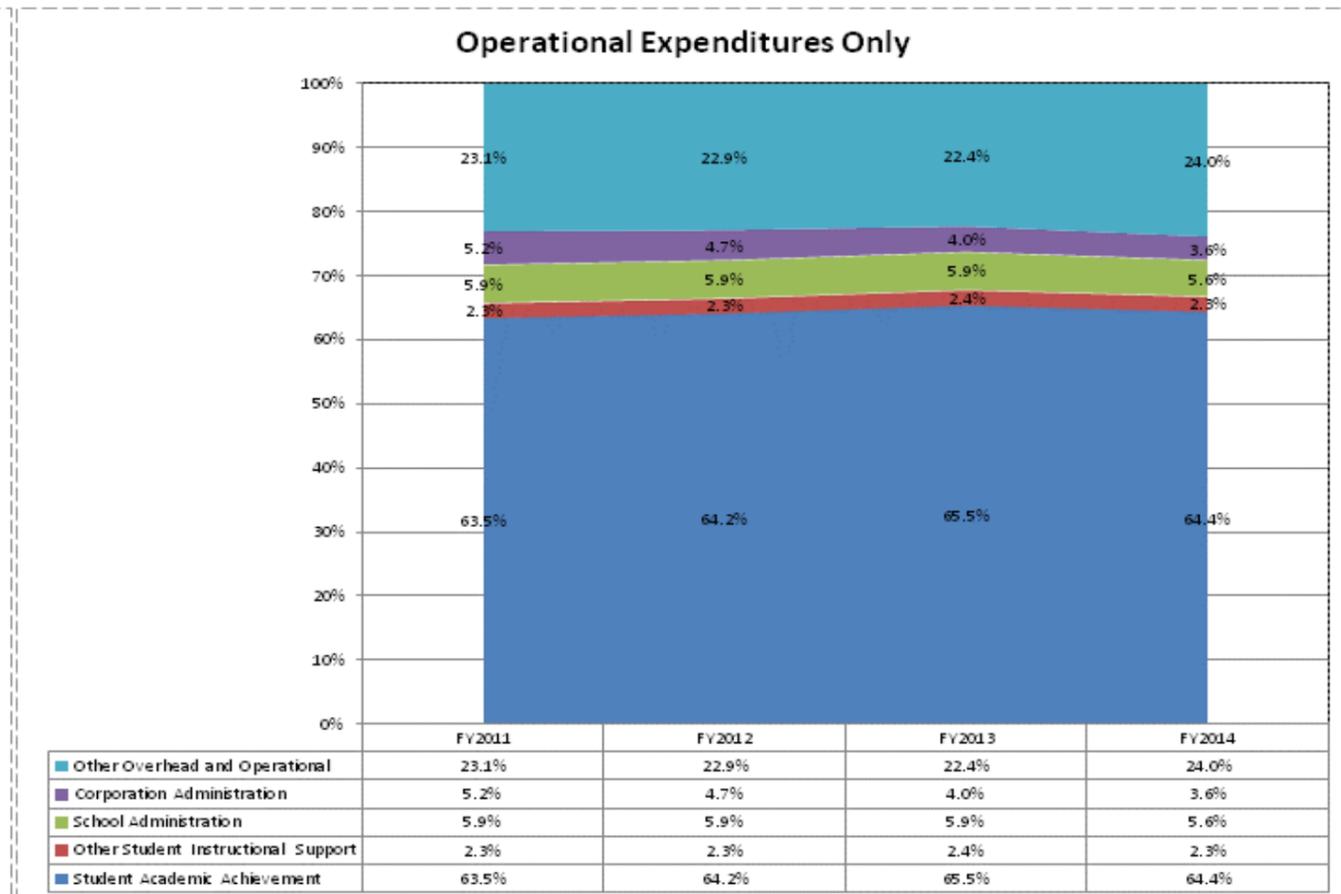
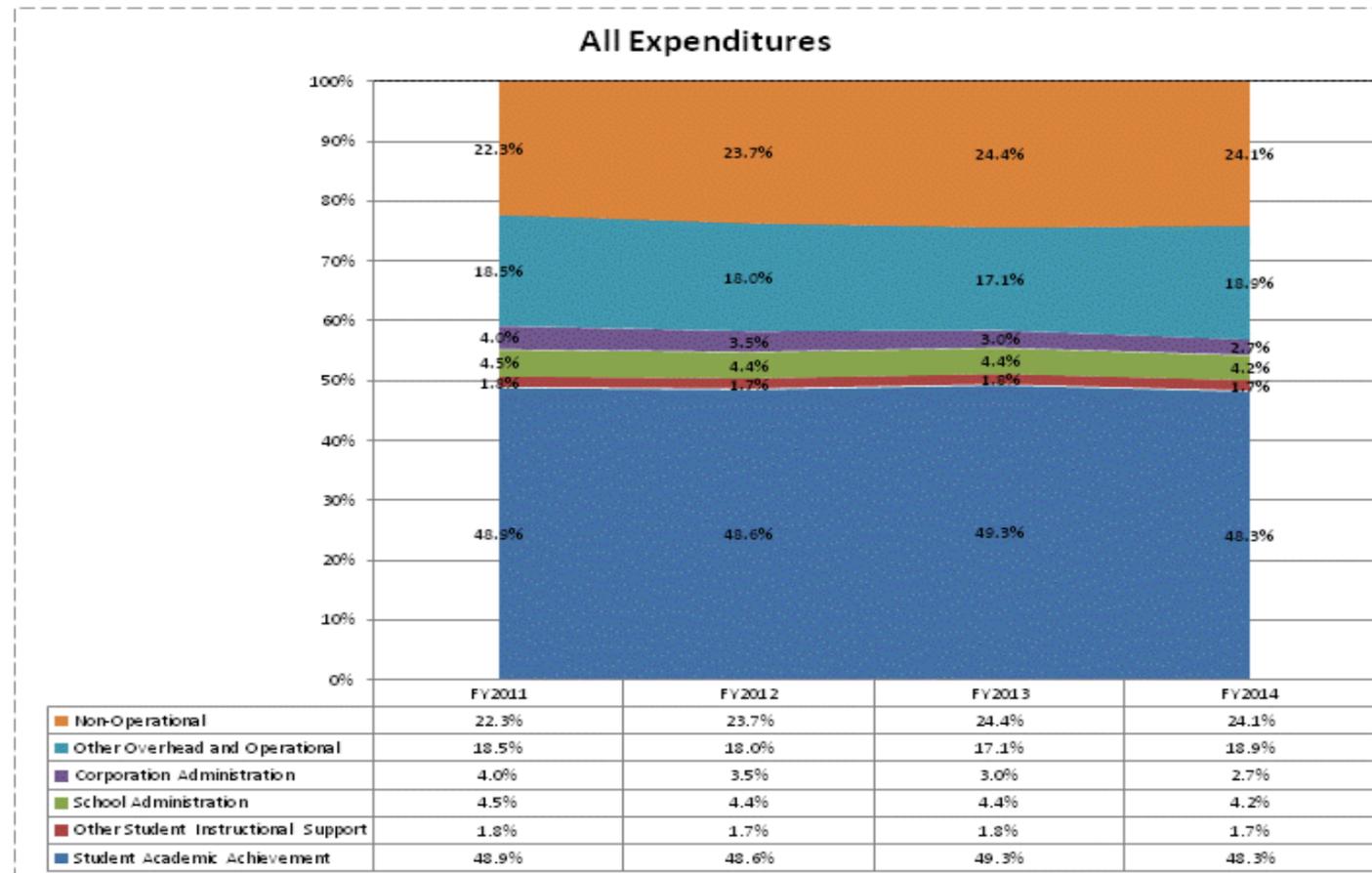


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2013 - June 2014  
West Clark Community Schools (940)**

West Clark Community Schools (940)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$15,123,378	50.2%	\$17,841,110	43.2%	\$22,201,840	49.3%	\$21,700,791	48.3%
Student Instructional Support	\$1,856,361	6.2%	\$2,290,745	5.6%	\$2,771,620	6.2%	\$2,664,472	5.9%
Overhead and Operational Nonoperational	\$6,901,566	22.9%	\$8,159,053	19.8%	\$9,035,995	20.1%	\$9,733,818	21.7%
Nonoperational	\$6,224,470	20.7%	\$12,975,212	31.4%	\$10,989,859	24.4%	\$10,853,221	24.1%
<b>Grand Total</b>	<b>\$30,105,774</b>		<b>\$41,266,119</b>		<b>\$44,999,314</b>		<b>\$44,952,302</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.4%	48.8%	55.5%	54.2%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Clark Community Schools (940)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$262,048	\$1,015,813	\$892,331	N/A	241%	-12%
11100 Regular Programs; Elementary	\$3,851,567	\$5,563,960	\$6,544,888	\$6,388,648	66%	15%	-2%
11200 Regular Programs; Middle/Junior High	\$1,495,549	\$1,678,534	\$2,291,306	\$2,148,523	44%	28%	-6%
11300 Regular Programs; High School	\$2,665,420	\$4,111,402	\$5,263,442	\$5,004,535	88%	22%	-5%
11350 Regular Programs; High School; Academic Honors Diploma	\$62,373	\$169,979	\$127,634	\$124,813	100%	-27%	-2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$1,697	N/A	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$151,063	\$251,554	\$329,377	\$322,821	114%	28%	-2%
11470 Vocational Education; Business Education	\$9,186	\$23,751	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$216,515	\$215,644	\$80,997	N/A	-63%	-62%
11910 Other Regular Programs; Competency Testing	\$0	\$7,575	\$7	\$8	N/A	-100%	12%
12110 Gifted And Talented; Gifted and Talented	\$13,887	\$5,936	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$56,927	\$45,765	\$43,588	N/A	-23%	-5%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,537,256	\$2,440,352	\$3,207,889	\$2,974,887	94%	22%	-7%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$1,013	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$26,346	\$102,541	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$22,855	\$48,795	\$70,755	\$23,270	2%	-52%	-67%
12510 Culturally Different; Communication Disorders	\$122,644	\$213,704	\$226,164	\$359,104	193%	68%	59%
12710 Equal Opportunity At Risk	\$102,547	\$141,328	\$113,522	\$111,061	8%	-21%	-2%
12810 Special Education Preschool	\$187,879	\$234,799	\$145,298	\$134,764	-28%	-43%	-7%
12900 Other Special Programs	\$38,988	\$115,834	\$276,152	\$209,953	439%	81%	-24%
14100 Summer School Programs; Elementary	\$0	\$6,354	\$265	\$0	N/A	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$11,209	\$17,848	\$15,786	\$7,804	-30%	-56%	-51%
14300 Summer School Programs; High School	\$43,881	\$98,889	\$53,955	\$16,440	-63%	-83%	-70%
15100 Enrichment Programs; Non-Credit	\$0	\$0	\$0	\$102	N/A	N/A	N/A
16100 Remediation Testing	\$88,631	\$80,355	\$6,588	\$8,763	-90%	-89%	33%
16200 Preventive Remediation	\$11,533	\$7,186	\$13	\$14	-100%	-100%	12%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$68,434	\$0	\$26,740	N/A	-61%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$349,206	\$308,178	\$485,191	\$725,611	108%	135%	50%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$398,580	\$426,016	\$165,508	\$663,316	66%	56%	301%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$139,779	\$325,868	N/A	N/A	133%
22110 Improvement of Instruction; Service Area Direction	\$3,203	\$0	\$93,338	\$85,394	> 500%	N/A	-9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$38,279	\$51,165	\$28,705	\$8,337	-78%	-84%	-71%
22130 Improvement of Instruction; Instructional Staff Training	\$20,549	-\$9,000	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$290,583	\$411,989	\$809,384	\$465,833	60%	13%	-42%
22230 Library/Media Services; Audiovisual	\$2,733	\$353	\$287	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$551	\$14,949	N/A	N/A	> 500%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$105,274	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$86,135	\$307,178	\$1,463	\$397	-100%	-100%	-73%
22900 Other Support Service, Instructional Staff	\$0	\$0	-\$10,134	\$43,758	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$374,503	\$328,676	\$444,290	\$409,112	9%	24%	-8%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$107,557	\$91,958	\$93,217	\$76,340	-29%	-17%	-18%
26497 2007 Account Code - Teachers Retirement Fund	\$661,892	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$12,881,306</b>	<b>\$17,841,110</b>	<b>\$22,201,840</b>	<b>\$21,700,791</b>	<b>68%</b>	<b>22%</b>	<b>-2%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$316,457	\$466,715	\$599,895	\$576,245	82%	23%	-4%
21340 Health Services; Nurse Services	\$61,995	\$131,496	\$193,167	\$200,460	223%	52%	4%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$155	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$1,755	N/A	N/A	N/A
24100 Office of The Principal	\$1,172,837	\$1,692,534	\$1,978,557	\$1,885,857	61%	11%	-5%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Clark Community Schools (940)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support Total</b>	<b>\$1,551,289</b>	<b>\$2,290,745</b>	<b>\$2,771,620</b>	<b>\$2,664,472</b>	<b>72%</b>	<b>16%</b>	<b>-4%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$15,030	\$58,497	\$70,888	\$83,589	456%	43%	18%
23150 Board of Education; Legal Services	\$6,500	\$11,348	\$40,101	\$45,315	> 500%	299%	13%
23160 Board of Education; Promotion Expenses	\$2,794	\$65	\$267	\$231	-92%	255%	-13%
23190 Board of Education; Other Governing Body Services	\$4,682	\$13,050	\$4,219	\$6,164	32%	-53%	46%
23210 Executive Administration; Office of The Superintendent	\$290,173	\$422,384	\$371,497	\$373,933	29%	-11%	1%
23220 Executive Administration; Community Relations	\$1,254	\$3,525	\$3,395	\$6,179	393%	75%	82%
23230 Executive Administration; Staff Relations and Negotiations	\$34,675	\$0	\$150	\$6,014	-83%	N/A	> 500%
23290 Executive Administration; Other Executive Administration Services	\$11,036	\$16,730	\$15,996	\$18,284	66%	9%	14%
25110 Fiscal Services; Office of The Business Manager	\$192,860	\$261,631	\$301,416	\$299,892	55%	15%	-1%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$262	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$73,170	\$20,079	\$137,094	\$4,692	-94%	-77%	-97%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$351	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$9,838	\$7,983	\$2,404	\$4,283	-56%	-46%	78%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$2,147	\$2,203	N/A	N/A	3%
25199 Other Fiscal Services; Other	\$8,886	\$2,150	\$1,175	\$411	-95%	-81%	-65%
25400 Planning, Research, Development and Evaluation	\$200	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$3,435	\$3,730	\$4,226	\$8,801	156%	136%	108%
25790 Personnel Services; Other Professional Services	\$0	\$503,098	\$45,593	\$15,180	N/A	-97%	-67%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$341,478	\$342,239	N/A	N/A	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,598,328	\$2,194,767	\$2,620,163	\$2,820,841	76%	29%	8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,035	\$3,247	\$1,320	\$4,783	362%	47%	262%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$678,750	\$676,514	\$496,013	\$705,670	4%	4%	42%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,575	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$86,314	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$33,923	\$7,289	\$17,127	\$147	-100%	-98%	-99%
26700 Operation and Maintenance of Plant Services; Insurance	\$468,318	\$145,051	\$265,922	\$412,731	-12%	185%	55%
27010 Student Transportation; Service Area Direction	\$0	\$49,846	\$77,594	\$100,980	N/A	103%	30%
27100 Student Transportation; Vehicle Operation	\$525,723	\$889,465	\$1,003,058	\$1,059,037	101%	19%	6%
27200 Student Transportation; Monitoring Services	\$54,635	\$113	\$0	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$193,122	\$314,456	\$396,111	\$384,162	99%	22%	-3%
27400 Student Transportation; Purchase of School Buses	\$342,713	\$86,415	\$154,606	\$452,590	32%	424%	193%
27500 Student Transportation; Insurance on Buses	\$40,000	\$20,000	\$36,850	\$49,095	23%	145%	33%
27700 Student Transportation; Contracted Transportation Services	\$674,140	\$675,543	\$642,488	\$640,296	-5%	-5%	0%
27900 Student Transportation; Other Student Transportation Services	\$6,824	\$4,266	\$27,693	\$18,007	164%	322%	-35%
27910 Student Transportation; Bus Driver Training	\$2,235	\$4,318	\$2,102	\$568	-75%	-87%	-73%
31100 Food Services Operations; Service Area Direction	\$257,406	\$637,652	\$768,964	\$777,661	202%	22%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$183,249	\$39,522	\$44,990	\$34,604	-81%	-12%	-23%
31400 Food Services Operations; Food Purchases	\$527,412	\$884,024	\$1,007,548	\$919,853	74%	4%	-9%
31900 Other Food Services	\$68,052	\$202,296	\$131,401	\$134,769	98%	-33%	3%
<b>Overhead and Operational Total</b>	<b>\$6,398,285</b>	<b>\$8,159,053</b>	<b>\$9,035,995</b>	<b>\$9,733,818</b>	<b>52%</b>	<b>19%</b>	<b>8%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$0	\$0	\$13,711	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$235,996	\$413,705	\$388,152	\$260,444	10%	-37%	-33%
33910 High School Band Uniforms	\$0	\$0	\$6,673	\$0	N/A	N/A	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$40,595	\$609,185	\$3,004	\$8,085	-80%	-99%	169%
43000 Facilities Acquisition and Construction; Professional Services	\$538,357	\$0	\$58,243	\$100,010	-81%	N/A	72%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$269,857	\$171,729	\$354,949	\$584,336	117%	240%	65%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Clark Community Schools (940)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,891	\$7,382	\$83,238	\$18,771	> 500%	154%	-77%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$19,623	\$32,993	\$15,045	N/A	-23%	-54%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$22,725	\$0	\$105,848	\$4,774	-79%	N/A	-95%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$869,416	\$886,437	\$2,073,215	\$1,709,789	97%	93%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$26,639	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,000	\$365,000	\$380,000	N/A	33%	4%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved De	\$0	\$0	\$0	\$3,002	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$340,532	\$267,180	\$250,442	N/A	-26%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$206,864	\$164,896	\$3,327	\$0	-100%	-100%	-100%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	-\$151	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,824,000	\$9,918,941	\$6,683,000	\$6,743,000	76%	-32%	1%
54200 Common School Fund; Principal	\$118,119	\$147,551	\$548,977	\$745,624	> 500%	405%	36%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$2,250	\$28,900	N/A	> 500%	> 500%
59200 Other Debt Services Obligations; Bank Fee	\$15,410	\$7,730	\$0	\$0	-100%	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$1,000	\$1,000	\$250	\$1,000	0%	0%	300%
<b>Nonoperational Total</b>	<b>\$6,171,869</b>	<b>\$12,975,212</b>	<b>\$10,989,859</b>	<b>\$10,853,221</b>	<b>76%</b>	<b>-16%</b>	<b>-1%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$184,079	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,072,791	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$104,000	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,484,130	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,585	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$256,440	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$3,103,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>